

ID: CCA\_2009120712000754

Number: **200952051**

Release Date: 12/24/2009

Office:

UILC: 6229.02-00

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**From:**

**Sent:** Monday, December 07, 2009 12:00:09 PM

**To:**

**Cc:**

**Subject:** RE: Signing Official for an LLC that is TMP to a TEFRA Key Case Entity

If the parties present for the meeting of the TMP LLC had, under State law, authority to designate as the authorized representative of the TMP LLC re execution and filing of federal forms on behalf of the TMP LLC, and, if the minutes of the meeting are, under State law, a sufficient designation of that authority, then yes, should have authority, under State law, to bind the TMP LLC in a Form 872-P re the TEFRA key case entity. See CC-2009-027, question E2 at 10.

If authority under State law to bind the TMP LLC is uncertain and there is no other individual with certain authority under State law to do so, the Service should, for protective purposes, obtain a Form 872 (addressing partnership and affected items) from the ultimate investor subsidiary corporation and its parent. See CC-2009-027, question E4 at 11. Alternatively, the Service could obtain a Treas. Reg. 301.6229(b)-1 designation re the TEFRA key case entity.